



DIGITAL TRANSFORMATION IN ACCOUNTING PRACTICES: EVIDENCE FROM INDONESIAN COMPANIES

TRANSFORMASI DIGITAL DALAM PRAKTIK AKUNTANSI: BUKTI DARI PERUSAHAAN-PERUSAHAAN INDONESIA

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DOI: <https://doi.org/10.62567/micjo.v3i3.2734>

Abstract

Digital transformation has changed accounting from a transaction-recording function into a data-driven, technology-enabled, and strategic business process. This study aims to examine how digital transformation reshapes accounting practices in Indonesian companies, particularly in financial reporting, management accounting, auditing, internal control, and accountant competencies. The study applies an interpretive qualitative approach through document-based case synthesis and thematic analysis of thirty-five recent national and international studies published within the last five years. The analysis identifies five major themes: automation of routine accounting activities, cloud-based accounting information systems and enterprise resource planning integration, artificial intelligence and robotic process automation in accounting and auditing, the transformation of accountants into digital analysts and business advisors, and governance challenges related to data quality, ethics, cybersecurity, and internal control. The findings indicate that Indonesian companies benefit from digital accounting through faster reporting, improved information quality, more efficient operations, and better decision-making. Nevertheless, the transformation is constrained by uneven digital literacy, limited readiness of accounting human resources, resistance to system change, weak data governance, and the need for stronger ethical safeguards. This study contributes to accounting literature by providing a qualitative synthesis of digital transformation in Indonesian corporate accounting practices and by offering practical implications for companies, accountants, auditors, and accounting education institutions.

Keywords : Digital Transformation, Accounting Practices, Artificial Intelligence, Cloud Accounting, Indonesian Companies.

Abstrak

Transformasi digital telah mengubah akuntansi dari fungsi pencatatan transaksi menjadi proses bisnis yang berbasis data, didukung teknologi, dan strategis. Studi ini bertujuan untuk meneliti bagaimana transformasi digital membentuk kembali praktik akuntansi di perusahaan-perusahaan Indonesia,



khususnya dalam pelaporan keuangan, akuntansi manajemen, audit, pengendalian internal, dan kompetensi akuntan. Studi ini menerapkan pendekatan kualitatif interpretatif melalui sintesis kasus berbasis dokumen dan analisis tematik dari tiga puluh lima studi nasional dan internasional terbaru yang diterbitkan dalam lima tahun terakhir. Analisis mengidentifikasi lima tema utama: otomatisasi aktivitas akuntansi rutin, integrasi sistem informasi akuntansi berbasis cloud dan perencanaan sumber daya perusahaan (ERP), kecerdasan buatan dan otomatisasi proses robotik dalam akuntansi dan audit, transformasi akuntan menjadi analis digital dan penasihat bisnis, dan tantangan tata kelola terkait kualitas data, etika, keamanan siber, dan pengendalian internal. Temuan menunjukkan bahwa perusahaan-perusahaan Indonesia memperoleh manfaat dari akuntansi digital melalui pelaporan yang lebih cepat, peningkatan kualitas informasi, operasi yang lebih efisien, dan pengambilan keputusan yang lebih baik. Namun demikian, transformasi tersebut dibatasi oleh literasi digital yang tidak merata, kesiapan sumber daya manusia akuntansi yang terbatas, resistensi terhadap perubahan sistem, tata kelola data yang lemah, dan kebutuhan akan perlindungan etika yang lebih kuat. Studi ini berkontribusi pada literatur akuntansi dengan memberikan sintesis kualitatif tentang transformasi digital dalam praktik akuntansi perusahaan di Indonesia dan dengan menawarkan implikasi praktis bagi perusahaan, akuntan, auditor, dan lembaga pendidikan akuntansi.

Kata Kunci : Transformasi Digital, Praktik Akuntansi, Kecerdasan Buatan, Akuntansi Berbasis Cloud, Perusahaan Indonesia.

1. INTRODUCTION

Digital transformation has become one of the most important changes affecting modern accounting practices. Accounting activities that were previously dominated by manual recording, periodic reporting, and paper-based documentation are increasingly replaced by integrated accounting information systems, cloud accounting platforms, enterprise resource planning, robotic process automation, artificial intelligence, data analytics, and blockchain-based records. This transformation does not only change the tools used by accountants, but also changes the logic of accounting work, the speed of financial information processing, the nature of internal control, and the expected competencies of accounting professionals (Alruwaili & Mgamal, 2025; Cai, 2025; Kommunuri, 2022).

The global accounting literature shows that digital technologies create both opportunities and disruptions. Artificial intelligence can support classification, prediction, anomaly detection, and decision-making in accounting and auditing, while robotic process automation can automate repetitive tasks such as reconciliation, invoice processing, journal entry testing, and compliance checking (Johri, 2026; Yousry, 2024). Cloud computing and cloud accounting also enable companies to access financial data in real time, collaborate across units, and improve reporting timeliness (Nguyen Phu, 2025; Vărzaru, 2022). Blockchain has also been discussed as a technology that may strengthen transparency, traceability, and auditability of transactions (Wu, 2026).

In Indonesia, digital transformation in accounting is increasingly relevant because companies, banks, retail businesses, manufacturing firms, and micro, small, and medium enterprises are adopting digital accounting systems to improve efficiency and information quality. Recent Indonesian studies show that accounting digitalization is associated with better operational efficiency, higher financial reporting quality, and more systematic decision-making processes in business organizations (Dewi, 2024; Michael et al., 2025; Sapinah et al., 2024). Other studies also indicate that cloud accounting and digital accounting platforms are increasingly used by Indonesian companies and small businesses to support financial reports, taxation, inventory records, and management control (Al Farishi & Tjun, 2025; Ricky et al., 2024).

Accounting digitalization also changes the professional identity of accountants. The accountant is no longer expected only to prepare reports and verify transactions, but also to understand digital systems, interpret data, communicate insights, manage risk, and contribute to strategic decision-



making. International literature emphasizes that accountants need to become digital innovators and business advisors in the era of automation (Brands, 2024; Palaiovrysotis et al., 2025). Indonesian studies similarly highlight the need for accountants to develop technological literacy, analytical capability, and ethical awareness to remain relevant in the digital era (Ningrum & Oktavia, 2024; Pratama et al., 2021; Syamsiyah et al., 2024).

Despite the growing importance of digital accounting, several problems remain. Companies may implement software without sufficient training, resulting in weak user understanding, inaccurate data input, and low system utilization. Digital accounting may also create new risks related to cybersecurity, privacy, algorithmic bias, dependence on vendors, and ethical decision-making. Studies on artificial intelligence in accounting and auditing show that the use of digital tools must be accompanied by strong governance, professional judgment, and internal control mechanisms (Anriva, 2024; Juniardi, 2024; Kusumawati, 2025).

The research gap of this study lies in the need to understand digital transformation not merely as a technology adoption issue, but as a transformation of everyday accounting practices in Indonesian companies. Many studies discuss artificial intelligence, cloud accounting, audit technology, and accounting information systems separately. However, fewer studies synthesize how these technologies collectively reshape accounting tasks, accountant roles, internal control, and organizational decision-making in the Indonesian corporate context. This study therefore asks three research questions: how does digital transformation change accounting practices in Indonesian companies, what challenges are faced in the transformation process, and what competencies and governance mechanisms are needed to support sustainable digital accounting transformation?

Based on these problems, this study aims to analyze digital transformation in accounting practices using evidence from Indonesian companies and recent accounting literature. The contribution of this study is threefold. First, it provides a qualitative synthesis of how digital technologies reshape accounting practices. Second, it explains the challenges faced by Indonesian companies in implementing digital accounting systems. Third, it offers practical implications for accountants, auditors, managers, and accounting education institutions in preparing for the digital accounting era (Busulwa, 2026; Srirejeki & Liang, 2024).

2. RESEARCH METHOD

This study used a qualitative interpretive approach with a document-based case synthesis design. The qualitative approach was selected because the purpose of the study was not to measure statistical relationships, but to understand the meaning, pattern, and implication of digital transformation in accounting practices. The case synthesis orientation was used to connect evidence from Indonesian company contexts, including retail, banking, manufacturing, and MSME settings, with broader international discussions on digital accounting, artificial intelligence, cloud accounting, and audit technology.

The data sources consisted of thirty-five recent national and international journal articles published within the last five years. The references were selected based on their relevance to digital transformation in accounting, cloud-based accounting information systems, artificial intelligence in accounting and auditing, digital audit, accounting education, accounting profession transformation, and Indonesian company or MSME contexts. The inclusion of international studies was intended to build the conceptual and theoretical foundation, while Indonesian studies were used to contextualize the transformation within the practices and challenges of Indonesian companies.

The data analysis technique used thematic analysis. First, the selected articles were read repeatedly to identify key statements related to accounting digitalization. Second, the statements were coded into initial categories, such as automation, cloud accounting, artificial intelligence, audit digitalization, accountant competency, management support, data quality, and ethical risk. Third, similar codes were grouped into broader themes. Fourth, the themes were interpreted to explain how digital transformation changes accounting practices and what implications arise for Indonesian



companies. Credibility was strengthened through source triangulation by comparing international and Indonesian studies, and through repeated coding to ensure that the themes were consistent with the research objectives.

This version of the article is structured as a document-based qualitative manuscript. Semi-structured interviews with accountants, finance staff, enterprise resource planning users, and internal auditors can be added in the next stage to deepen the phenomenological evidence. Therefore, the findings in this manuscript should be understood as a thematic synthesis of documented evidence, while the interview instrument can be prepared separately for field validation.

3. RESULT AND DISCUSSION

The thematic analysis produced five major findings regarding digital transformation in accounting practices. These findings show that digital transformation affects not only the technical side of accounting systems, but also the role of accountants, the quality of accounting information, the design of internal control, and the strategic use of financial data. The summary of themes is presented in Table 1.

Table 1. Main Themes of Digital Transformation in Accounting Practices

No.	Theme	Main Interpretation
1	Automation of routine accounting activities	Digital technologies reduce manual recording, accelerate reconciliation, and support real-time transaction processing.
2	Cloud-based AIS and ERP integration	Cloud accounting and integrated systems improve access, timeliness, and financial information quality, but depend on management support and user readiness.
3	AI, RPA, and digital audit transformation	Artificial intelligence and audit technologies support anomaly detection, risk assessment, and audit efficiency, while requiring ethical and professional judgment.
4	Transformation of accountant roles and competencies	Accountants increasingly move from bookkeeping roles to analytical, advisory, and digital governance roles.
5	Governance, ethics, and internal control challenges	Digital accounting creates new risks in data quality, cybersecurity, privacy, algorithmic bias, and accountability.

Source: Processed by the researcher, 2026

The first theme is the automation of routine accounting activities. Digital transformation enables companies to automate repetitive accounting tasks such as recording transactions, preparing journal entries, matching invoices, reconciling accounts, classifying expenses, and generating periodic reports. In this context, accounting is no longer limited to manual bookkeeping because digital systems can process large volumes of transactions with greater speed and consistency. Studies on artificial intelligence and intelligent accounting information processing show that automation may improve accuracy and reduce repetitive workload when the system is supported by valid data and proper supervision (Alruwaili & Mgamal, 2025; Cai, 2025).

Automation also changes the time orientation of accounting work. Traditional accounting tends to produce information after transactions have occurred and after a reporting period has ended. Digital accounting systems, however, allow companies to monitor financial information in real time or near real time. This transformation helps management respond faster to operational changes, detect irregularities earlier, and use accounting information as a managerial control tool rather than merely as a reporting tool. Evidence from Indonesian studies indicates that digitalized accounting practices support operational efficiency and decision-making in companies and MSMEs (Simamora & Munandar, 2026; Sapinah et al., 2024).

The second theme is the adoption of cloud-based accounting information systems and enterprise resource planning integration. Cloud accounting allows financial data to be accessed by authorized



users across locations, while integrated systems connect accounting with purchasing, sales, inventory, payroll, taxation, and management reporting. The use of cloud technology in accounting and corporate financial management has been linked to flexibility, cost efficiency, and better coordination among organizational units (Nguyen Phu, 2025). In the Indonesian context, cloud-based accounting information systems in retail and banking sectors have been discussed as tools that improve financial information quality when they are supported by management commitment and user competence (Al Farishi & Tjun, 2025; Michael et al., 2025).

The Indonesian evidence suggests that the benefit of cloud accounting is not automatic. Companies must ensure that users understand the system, that data input follows standard operating procedures, and that the system is compatible with business processes. Studies on accounting information systems in Indonesia show that digitalization can improve financial reports, but poor implementation may produce inconsistent data, delayed reporting, and low trust in the system (Anriva, 2024; Veronica, 2024). Therefore, digital transformation requires a combination of technology, people, procedures, and organizational control.

The third theme is the role of artificial intelligence, robotic process automation, and digital audit. Artificial intelligence expands accounting capability through predictive analysis, automated classification, fraud detection, and anomaly identification. In auditing, digital tools can help auditors test larger data populations, identify unusual transactions, and strengthen audit planning. Recent studies show that artificial intelligence can enhance internal audit processes and audit quality, although it cannot fully replace professional skepticism and human judgment (Johri, 2026; Liang, 2025; Yousry, 2024).

Robotic process automation and artificial intelligence also create new expectations for accounting and audit professionals. Accountants and auditors must understand how algorithms work, how data are extracted and transformed, and how digital evidence can be evaluated. This is important because automated results are only reliable when the underlying data, system logic, and control environment are reliable. Studies on audit technology adoption show that artificial intelligence creates opportunities for efficiency but raises adoption and governance challenges, especially when organizations do not have sufficient digital governance and skilled audit personnel (Andriyanto, 2026; Liang, 2025).

Blockchain is another technology that may affect accounting and audit practices. Blockchain-based records can support traceability and transaction transparency because data are stored in distributed and difficult-to-alter structures. However, blockchain also requires clear standards, system integration, legal recognition, and user understanding before it can be fully implemented in accounting practice. The application of blockchain in audit systems has been discussed as a potential mechanism for improving audit trails and reducing information asymmetry (Wu, 2026). In Indonesian accounting literature, blockchain is often discussed together with artificial intelligence and data analytics as part of the broader automation of accounting processes (Nugrahanti et al., 2023).

The fourth theme is the transformation of accountant roles and competencies. Digital transformation reduces the dominance of routine bookkeeping tasks and increases the demand for analytical, technological, and advisory capabilities. Accountants are expected to interpret financial and non-financial data, explain the meaning of system-generated information, support managerial decisions, and ensure that digital processes remain accountable. International studies show that the accounting profession is moving toward digital innovation and technology-enabled advisory roles (Brands, 2024; Kommunuri, 2022; Palaiovrysotis et al., 2025).

Indonesian studies also show that accountants must develop new skills to respond to the demands of digital transformation. The accountant in the digital era must understand accounting software, cloud systems, data analytics, digital security, and ethical implications of technology use. Studies in Indonesia emphasize that the accountant profession faces transformation in skills, work patterns, and market expectations, especially when artificial intelligence and digital accounting practices become increasingly familiar to students and practitioners (Chelsya & Cindy, 2025;



Kusumawati, 2025; Syamsiyah et al., 2024). This means that accounting education and professional training must no longer focus only on technical accounting standards, but also on digital literacy and critical thinking.

The fifth theme is the relationship between digital transformation, sustainability, and broader organizational accountability. Digital accounting can improve transparency by making financial data easier to trace, compare, and analyze. Digital systems can also support sustainability reporting, environmental, social, and governance disclosure, and data-based accountability. Research on digital transformation and green innovation shows that digital technology may affect audit costs and sustainability-related disclosure practices (Lou, 2024). Other studies show that artificial intelligence may support environmental, social, and governance disclosure by improving data processing and reporting consistency, while broader financial service studies show that AI integration continues to expand across accounting-related financial processes (Ebnaoof, 2026; Vuković, 2025).

In managerial accounting, digital transformation contributes to efficiency, competitive advantage, and more responsive decision-making. The use of digital data allows management accountants to move from historical cost reporting into analysis of performance, risk, and future scenarios. Studies on digital transformation in management accounting indicate that digital tools can support operational efficiency and strategic control (Elmayana, 2025; Lusiana, 2024; Vărzaru, 2022). Indonesian literature on digitalization in UMKM also shows that accounting digitalization can improve business records and support competition when entrepreneurs have sufficient digital capability (Dwirini et al., 2025; Mayasari & Nurainun, 2024).

The sixth theme concerns competence gaps and education readiness. Digital transformation requires accountants to learn continuously because accounting technology changes quickly. Accounting education must prepare students to understand artificial intelligence, cloud systems, digital reporting, and data analytics. Studies on accounting education indicate that digital transformation influences curriculum design and professional readiness (Busulwa, 2026; Srirejeki & Liang, 2024). In Indonesia, students' understanding of financial reports can also be influenced by exposure to artificial intelligence and digital learning tools (Cahyani & Susilo, 2025).

The competence gap is also visible in the difference between technology availability and technology use. Some companies may already have accounting software, but the system is not used optimally because employees lack training, managers do not fully support change, or business processes are not redesigned. Indonesian studies on digital accounting and artificial intelligence suggest that perceptions, readiness, and user understanding strongly influence the success of digital accounting implementation (Chelsya & Cindy, 2025; Juniardi, 2024; Kusumawati, 2025). Therefore, digital transformation must be treated as an organizational change process, not merely as software procurement.

The final theme is governance, ethics, and internal control. Digital accounting systems create new risks because data may be manipulated at the input stage, accessed by unauthorized users, or processed by algorithms that are not transparent. Artificial intelligence also raises ethical questions related to accountability, bias, explainability, and the limits of automated decision-making. Technology acceptance in managerial accounting depends not only on perceived usefulness, but also on trust, readiness, and the ability of users to understand the consequences of system outputs (Vărzaru, 2022).

In Indonesian companies, governance is essential to ensure that digital accounting supports reliable information rather than creating new vulnerabilities. Internal control must be redesigned to cover user authorization, access control, data validation, backup procedures, audit trails, cybersecurity monitoring, and segregation of duties within digital platforms. The role of internal audit is therefore increasingly important because auditors must evaluate both accounting outputs and the digital environment that produces them (Andriyanto, 2026; Yousry, 2024).

Table 2 summarizes the practical implications of the findings for Indonesian companies, accountants, auditors, and universities.

**Table 2. Practical Implications of Digital Transformation in Accounting**

Stakeholder	Implication
Companies	Companies need to align technology implementation with accounting procedures, internal control, training, and management support.
Accountants	Accountants must develop digital literacy, data analytics capability, ethical awareness, and advisory skills.
Auditors	Auditors need to strengthen digital audit competence, evaluate system controls, and maintain professional skepticism toward automated outputs.
Universities	Accounting curricula should integrate cloud accounting, artificial intelligence, data analytics, digital audit, and ethics.

Source: Processed by the researcher, 2026

4. CONCLUSION

Digital transformation has significantly changed accounting practices in Indonesian companies. The findings show that digital technology transforms accounting from a manual and administrative function into an integrated, automated, real-time, and strategic information process. Cloud accounting, enterprise resource planning, artificial intelligence, robotic process automation, blockchain, and digital audit tools improve the speed, accessibility, and quality of financial information. These technologies help companies produce reports more efficiently, strengthen decision-making, and support operational control.

The transformation also changes the role of accountants. Accountants are increasingly expected to become digital users, data interpreters, internal control guardians, and business advisors. However, the success of digital accounting transformation depends on more than technology availability. It also depends on human resource readiness, management support, training, ethical awareness, data governance, and internal control. Indonesian companies must therefore treat accounting digitalization as an organizational transformation that integrates technology, people, procedures, and accountability.

This study recommends that Indonesian companies strengthen digital accounting governance by providing continuous training, improving accounting information system controls, and building a culture of data accuracy and ethical technology use. Universities and professional accounting bodies also need to redesign accounting education and training to include cloud accounting, artificial intelligence, data analytics, digital audit, cybersecurity, and professional ethics. Future research should conduct in-depth interviews with accountants, finance staff, enterprise resource planning users, and internal auditors to obtain direct phenomenological evidence regarding their experiences in digital accounting transformation.

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